



Joseph A. Horbal
Commissioner

Office of the Commissioner of the Revenue
Chesterfield County, VA
Application for Certificate of Registration
As a Short-Term Rental Business

2006

DATE FILED	%

*** Renewal applications must be filed on or before January 31, 2006 ***

NAME OF
TAXPAYER

TRADE NAME

MAILING
ADDRESS

CITY/
STATE/ZIP

FULL
ADDRESS
OF PROPERTY

FEDERAL TAX
ID NUMBER/SOC. SEC. NO.

BUSINESS
TELEPHONE NO.

E-MAIL

DATE BUSINESS BEGAN
IN CHESTERFIELD
COUNTY

TYPE OF PROPERTY RENTED

Please carefully read instructions on back of application before completing this form

1. 2004 total gross rental receipts from above location: \$ _____
(If you began business after January 1, 2006, estimate gross rental receipts for remainder of 2006.)
2. Rental receipts for personal property rentals involving personal services for the operation of the rented property: \$ _____
3. Adjusted Gross Rental Receipts (Line 1 minus Line 2): \$ _____
4. Rental receipts from Line 3 from transactions involving rental periods of 92 consecutive days or less, including extensions and renewals: \$ _____
5. Rental receipts from transactions for rental periods of 92 consecutive days or less, including extensions and renewals, involving a person or persons affiliated with the lessor: \$ _____
6. Adjusted Gross Short-Term Rental Receipts (Line 4 minus Line 5) \$ _____

I declare that the foregoing statements and figures are true, full and correct to the best of my knowledge and belief. (§58.1-11, Code of Virginia)

PRINT NAME

AUTHORIZED SIGNATURE

DATE

OFFICE OF THE COMMISSIONER OF THE REVENUE
P.O. BOX 124
CHESTERFIELD, VA 23832-0124
(804) 748-1281
www.chesterfield.gov/comrev

INSTRUCTIONS

Every person engaged in the business of short-term rental of tangible personal property shall file an application for a certificate of registration with the Office of the Commissioner of the Revenue. A person is engaged in the short-term rental business if at least 80% of the gross rental receipts of such business in any year involve rental periods of 92 consecutive days or less, including extensions and renewals, to the same person or to a person affiliated with the lessor. (§9-183, Chesterfield County Code)

Short-term rental property shall not include property required to be licensed or registered with the Department of Motor Vehicles, Department of Game and Inland Fisheries, or Department of Aviation.

NOTE: IF YOU BEGAN BUSINESS AFTER JANUARY 1, 2006, ESTIMATE THE FIGURES FOR LINES 1 THRU 6 BELOW FOR THE PORTION OF 2006 DURING WHICH YOU WILL BE IN BUSINESS.

Line 1: Enter the total gross receipts from all rental transactions at this location during 2005.

Line 2: If you operate the property for the person renting it, enter the receipts from such transactions on line 2. Note: the delivery and installation/set-up of the property shall **not** mean operation.

Line 3: Line 1 minus Line 2.

Line 4: Enter the total rental receipts from Line 3 from rentals of property for periods of 92 consecutive days or less, including extensions and renewals.

Line 5: Enter the total rental receipts from rentals for periods of 92 consecutive days or less, including extensions and renewals, to affiliated persons. The lessor and lessee are considered to be affiliated if an officer or partner owns more than a 5% interest in both the lessor and lessee.

Line 6: Line 4 minus Line 5.

Note: The figures on this application should agree with the summation of those reported on the four Short-Term Rental Tax Quarterly Tax Returns if the applicant was engaged in the short-term rental business for all of the preceding calendar year. (The sum of the figures on Line 1 of the four quarterly returns should equal the figure on Line 4 of this application, and the sum of the figures on Line 3 of the four quarterly returns should equal the figure on Line 1 of this application.)

Return this application to: Office of the Commissioner of the Revenue
Attn: Short-Term Rental
P. O. Box 124
Chesterfield, VA 23832-0124
(804) 748-1281
Fax (804) 796-3236